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CERTIFICATE OF MAILING UNDER 37 C.F.R. §1.8

I hereby certify that this correspondence is being deposited with the United States Postal Service as first class mail, with sufficient postage, in an envelope addressed to: Commissioner for Patents, P. O. Box 1450, Alexandria, VA 22313-1450, on the below date:

Date: 9/28/04 Name: Anthony P. Curtis, Ph.D., 46,193 Signature: [Signature]

BRINKS
HOFER
GILSON
& LIONE

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Appln. of: Kiyoshi Sato

Appln. No.: 10/795,786

Filed: March 8, 2004

For: Magnetic Head Including a Gap-Depth
Defining Layer on Protruding Layer and
Method for Manufacturing the Same

Examiner: Not yet assigned

Art Unit: 2652

Attorney Docket No: 9281/4774

Commissioner for Patents
P. O. Box 1450
Alexandria, VA 22313-1450

TRANSMITTAL

Sir:

Attached is/are:

- ☒ Transmittal Cover Letter (1p. Filed in Dup.); Submission of Substitute Declaration and Power of Attorney (1p.); Executed Substitute Declaration and Power of Attorney (4pp.)
- ☒ Return Receipt Postcard

Fee calculation:

- ☐ No additional fee is required.
- ☐ Small Entity.
- ☐ An extension fee in an amount of \$_____ for a _____-month extension of time under 37 C.F.R. § 1.136(a).
- ☐ A petition or processing fee in an amount of \$_____ under 37 C.F.R. § 1.17(_____).
- ☐ An additional filing fee has been calculated as shown below:

					Small Entity			Not a Small Entity	
	Claims Remaining After Amendment		Highest No. Previously Paid For	Present Extra	Rate	Add'l Fee	or	Rate	Add'l Fee
Total		Minus			x \$9=			x \$18=	
Indep.		Minus			x 43=			x \$86=	
First Presentation of Multiple Dep. Claim					+ \$145=			+ \$290=	
					Total	\$		Total	\$

Fee payment:

- ☐ A check in the amount of \$_____ is enclosed.
- ☐ Please charge Deposit Account No. 23-1925 in the amount of \$_____. A copy of this Transmittal is enclosed for this purpose.
- ☐ Payment by credit card in the amount of \$_____ (Form PTO-2038 is attached).
- ☒ The Director is hereby authorized to charge payment of any additional filing fees required under 37 CFR § 1.16 and any patent application processing fees under 37 CFR § 1.17 associated with this paper (including any extension fee required to ensure that this paper is timely filed), or to credit any overpayment, to Deposit Account No. 23-1925.

Date

9/28/04

Respectfully submitted,

[Signature]

Anthony P. Curtis, Ph.D. (Reg. No. 46,193)

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Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450

on 9/28/04
Date of Deposit



Anthony P. Curtis, Ph.D. 46,193

Name of applicant, assignee or
Registered Representative

[Signature]
Signature

9/28/04
Date of Signature

Our File No. 9281/4774

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:)
Kiyoshi Sato)
Serial No. 10/795,786)
Filing Date: March 8, 2004)
For MAGNETIC HEAD INCLUDING A)
GAP-DEPTH DEFINING LAYER ON)
PROTRUDING LAYER AND)
METHOD FOR MANUFACTURING)
THE SAME)

**SUBMISSION OF SUBSTITUTE DECLARATION
AND POWER OF ATTORNEY**

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313

Dear Sir:

Transmitted herewith is a Substitute Declaration and Power of Attorney for the above-named U.S. application.

Respectfully submitted,

[Signature]

Anthony P. Curtis, Ph.D.
Registration No. 46,193
Agent for Applicant

BRINKS HOFER GILSON & LIONE
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